



A Report
to the
Board of
Supervisors

Maricopa County
Internal Audit
Department

Ross L. Tate
County Auditor

Countywide Audit

Performance Measure Certification

*Less than 50% of the Measures
Reviewed Received a Favorable
Certification*

May ■ 2008

*Agencies Included in this
Review:*

Air Quality

Clerk of the Board

Elections

Facilities Management

Juvenile Probation

Medical Examiner

Superior Court

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The mission of Maricopa County is to provide regional leadership and fiscally responsible, necessary public services so that residents can enjoy living in a healthy and safe community.

The mission of the Internal Audit Department is to provide objective, accurate, and meaningful information about County operations so the Board of Supervisors can make informed decisions to better serve County citizens.

The County Auditor reports directly to the Maricopa County Board of Supervisors, with an advisory reporting relationship to the Citizen's Audit Advisory Committee.

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May 30, 2008

Andrew Kunasek, Chairman, Board of Supervisors
Fulton Brock, Supervisor, District I
Don Stapley, Supervisor, District II
Max W. Wilson, Supervisor, District IV
Mary Rose Wilcox, Supervisor, District V

We have completed our Fiscal Year 2008 Performance Measure Certification. The audit was performed in accordance with the annual audit plan approved by the Board of Supervisors. Internal Audit certifies the accuracy of performance measures to fulfill our role in the County's Managing for Results program. We have summarized our review of several County agencies in the attached report.

Highlights of this report include the following:

- Only 24 of the 55 measures reviewed were certified
- Fiscal Year 2008 results were significantly less favorable than previous years

The following agencies were included in this review:

- Air Quality
- Clerk of the Board
- Elections
- Facilities Management
- Juvenile Probation
- Medical Examiner
- Superior Court

If you have any questions, or wish to discuss the information presented in this report, please contact Richard Chard at 506-7539.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Ross L. Tate'.

Ross L. Tate
County Auditor

Executive Summary

Fiscal Year 2008 Certification Results

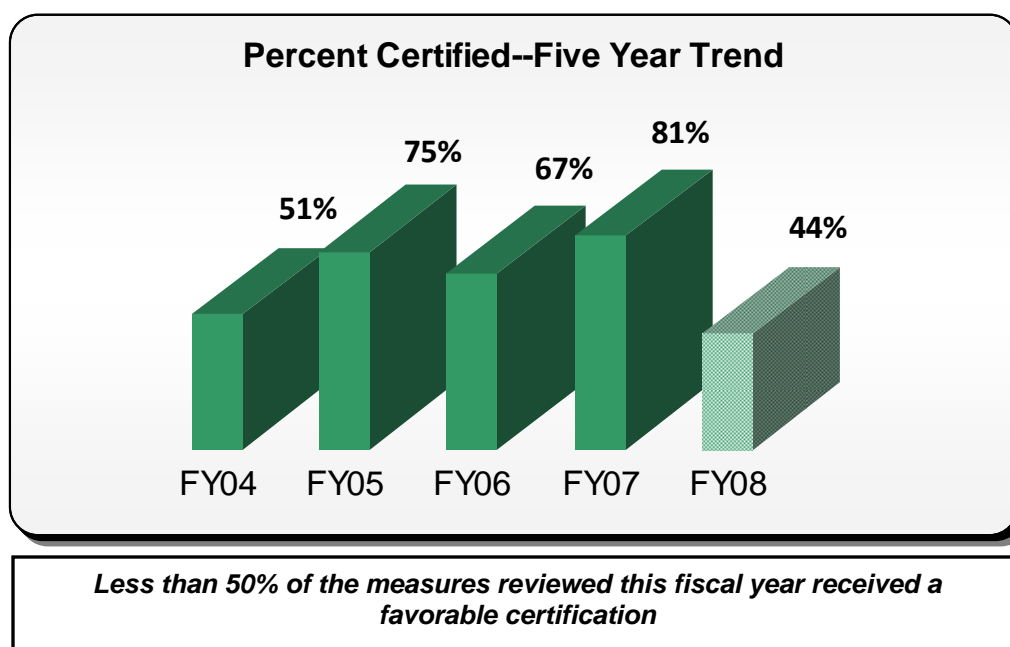
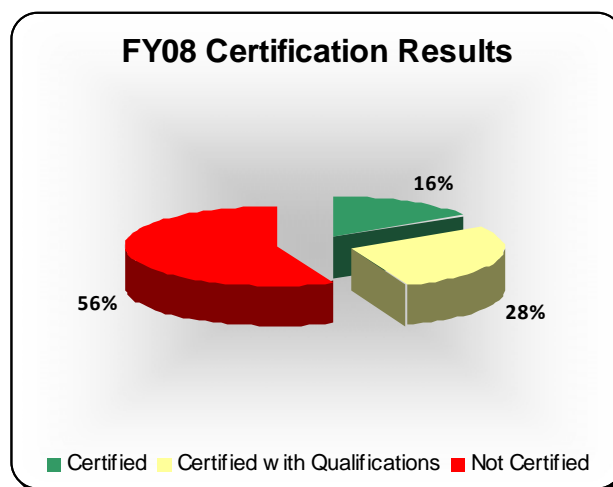
We reviewed 55 Managing for Results (MfR) performance measures from seven County agencies: Air Quality, Clerk of the Board, Elections, Facilities Management, Juvenile Probation, Medical Examiner, and Superior Court. The results were 16% certified, 28% certified with qualifications, and 56% not certified.

- Certified – 9
- Certified with Qualifications – 15
- Not Certified – 31

The accuracy of reported measures varies. Management team members from some of the agencies we reviewed consider a portion of their current measures to be outdated. They widely attribute performance measure obsolescence to the following:

- A change in program mission
- A change in the technology used to gather and interpret data
- A change in agency structure

The main reason that some measures could not be certified was a lack of supporting data.



Introduction

Certification Program

In Fiscal Year (FY) 2001, the Maricopa County Board of Supervisors adopted a performance measurement initiative called Managing for Results (MfR). The County realized that for citizens to have confidence in this program, the County needed to verify performance data accuracy. The Performance Measure Certification (PMC) program was adopted to validate performance measures for County management, the Board of Supervisors, and the general public. Under the PMC program, the Internal Audit Department reviews MfR results, assigns certification ratings, and reports conclusions.



The current (FY 2008) Strategic Plan listed on the County's web site (www.maricopa.gov) shows 213 programs within 49 organizations. These agencies indicate the degree of their programs' success by reporting results through key measures. This level of detail represents the County's desire to demonstrate accountability to citizens and to manage County business in an efficient and effective manner.

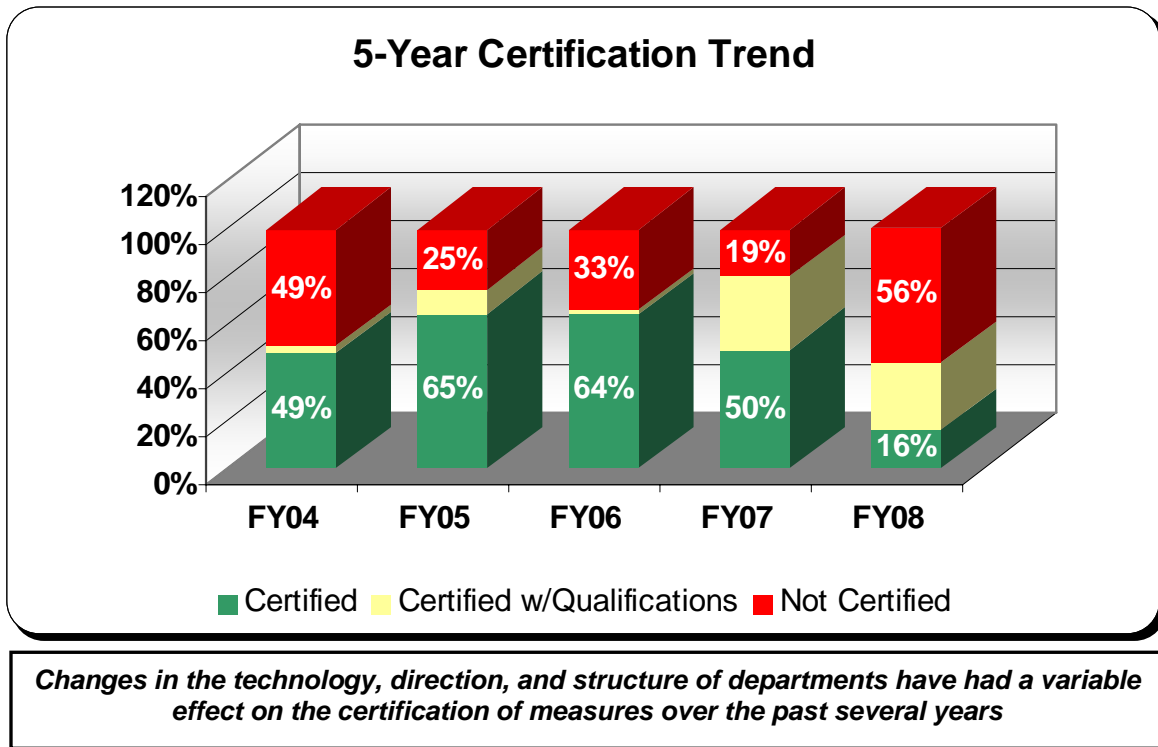
Maricopa County Internal Audit's PMC program has earned recognition and awards from:

- National Center for Civic Innovation
- Government Finance Officers Association
- National Association of Counties
- Association of Local Government Auditors

The Governmental Accounting Standards Board has referred to our certification program as the "gold standard" of performance measurement auditing.

Certification Results and Trends

This is our seventh year of publishing MfR performance measure certification results. The following chart shows certification result trends over the past five fiscal years.



Measurable demands, outputs, efficiencies, and results are designed to:

- ✓ *yield information that is meaningful to internal and external stakeholders*
- ✓ *return results that are actionable by agency management*
- ✓ *provide the public a window into County operations and performance*

Measures exhibiting these elements play a vital role in the continuous improvement of County operations and accountability. This year's certification results suggest a need for Countywide collaboration on how to improve the usefulness and accuracy of performance measures.

For each organization, we judgmentally selected key measures to review. We tested the accuracy of the measures, determined the reliability of the procedures used to collect data, and reported the results using one of three certification ratings shown on the following page.

Certification Definitions	
Certified	<p>Reported performance measure result is accurate (+/- 5%)</p> <p>And,</p> <p>Adequate procedures are in place for collecting and reporting performance data.</p>
Certified with Qualifications	<p>Reported performance measure result is accurate (+/- 5%)</p> <p>But,</p> <p>Adequate procedures are <i>not</i> in place for collecting and reporting performance data.</p>
Not Certified	<p>Actual performance is not within five percent of reported performance and/or the error rate of tested documents is greater than five percent</p> <p>Or,</p> <p>Actual performance measurement data could not be verified due to inadequate procedures or insufficient documentation</p> <p>Or,</p> <p>Actual performance measurement data was accurately calculated but not consistently posted to the public database.</p>

Scope

Performance measures communicate a wide variety of information from agency to agency. Some reported data remains relevant long after it is reported. As a result, we targeted measured results between FY06 and FY08. Additionally, our evaluation focused on both quarterly and annual results; this was determined by the measures' time relevance.

Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Summary Table—FY 2008 Certification Results

AGENCY	Certified	Certified With Qualifications	Not Certified	TOTAL
Air Quality	1	0	4	5
Clerk of the Board	0	0	4	4
Elections	0	3	7	10
Facilities Management	4	0	5	9
Juvenile Probation	4	0	3	7
Medical Examiner	0	6	4	10
Superior Court	0	6	4	10
TOTAL	9	15	31	55
PERCENTAGE	16%	28%	56%	100%

Agency Report Cards

Air Quality

Performance Measures Summary Table	Certified	Certified With Qualifications	Not Certified
1. Percent of inspected dust control operations in compliance			✓
2. Percent of dust control permits issued within federal and state standards			✓
3. Percent of air monitoring readings found to be valid	✓		
4. Percent of inspected Title V (Large Source) operations in compliance			✓
5. Percent of inspected Non-Title V and General (Small Source) permit operations in compliance			✓

Clerk of the Board

Performance Measures Summary Table	Certified	Certified With Qualifications	Not Certified
1. Percent of appointees who receive open meeting law/oath information within five days of appointment			✓
2. Percent of requested meetings held			✓
3. Percent of agenda items processed as an exception			✓
4. Percent of special district projects/actions completed			✓

Elections

Performance Measures Summary Table	Certified	Certified With Qualifications	Not Certified
1. Fines levied as a percentage of active political committees			✓
2. Percent of ballots returned for which a correct ballot selection was issued		✓	
3. Percent of special ballots processed in time to meet the statutory deadline		✓	
4. Percent of elections not postponed because of improper boundaries		✓	
5. Percent of board worker positions filled one week out from an election			✓
6. Number of complaints about polls per vote cast at polls			✓
7. Percent of cost for ballots reprinted			✓
8. Percent of deliveries of supplies and equipment delivered to the correct precinct			✓
9. Percent of all valid registrations processed in time to meet election deadlines			✓
10. Percent of valid registrations scanned and indexed in time to meet election deadlines			✓

Facilities Management

Performance Measures Summary Table	Certified	Certified With Qualifications	Not Certified
1. Percent reduction in energy costs per adjusted square foot from FY03 baseline			✓
2. Percent of maintenance costs reduced from FY03 baseline			✓
3. Percent of maintenance that is preventative	✓		
4. Percent of projects delivered within the original project budget as approved by the Board of Supervisors			✓
5. Percent change in the Facilities Condition Index (FCI)			✓
6. Percent of planning services delivered that are requested			✓
7. Percent of parking spaces utilized in County garages	✓		
8. Percent of parking needs met in County garages	✓		
9. Percent of total incidents responded to by Security	✓		

Juvenile Probation

Performance Measures Summary Table	Certified	Certified With Qualifications	Not Certified
1. Percent of juvenile offenders who successfully completed Juvenile Court Diversion within the last 12 months and were not referred for a delinquent offense by the end of the reporting period	✓		
2. Percent of juvenile offenders who successfully completed Juvenile Sex Offender Treatment within the prior 12 months and were not referred to the juvenile court for a delinquent offense by the end of the reporting period			✓
3. Percent of juvenile offenders who successfully completed Youth Recovery Academy within the prior 12 months and were not referred to the juvenile court for a delinquent offense by the end of reporting period	✓		
4. Percent of JIPS probationers successfully released from probation in the prior twelve months that did not have a new delinquent referral by the end of the reporting period	✓		
5. Percent of pre-adjudication/pre-disposition reports completed on time during the reporting period			✓
6. Percent of probationers successfully released from standard probation in the prior 12 months that did not have a new delinquent referral by the end of the reporting period	✓		
7. Percent of requested behavioral health services that were provided			✓

Medical Examiner

Performance Measures Summary Table	Certified	Certified With Qualifications	Not Certified
1. Percent of decedents released within one day of exam		✓	
2. Percent of reports transcribed within two weeks of receipt		✓	
3. Percent of tests completed in-house of total tests requested		✓	
4. Number of cremation authorizations requested to be completed		✓	
5. Percent of removals completed within two hours of request		✓	
6. Percent of cases completed within 90 days			✓
7. Percent of cases completed within 45 days			✓
8. Percent of exams completed within 24 hours of admit			✓
9. Percent of microslides produced within three days of examination			✓
10. Percent of tox reports produced within 30 days of exam		✓	

Superior Court

Performance Measures Summary Table	Certified	Certified With Qualifications	Not Certified
1. Percent of felony DUI cases resolved		✓	
2. Percent of felony DUI cases resolved within 180 days		✓	
3. Percent of general felony cases resolved		✓	
4. Percent of general felony cases resolved within 180 days		✓	
5. Number of defendants who request legal representation at public expense			✓
6. Number of defendants screened		✓	
7. Cost per defendant screened			✓
8. Percent of defendants determined by IDRU (Indigent Defense Reimbursement Unit) to have the ability to contribute to the cost of their defense		✓	
9. Number of Capital cases filed			✓
10. Number of Capital cases resolved			✓

Detailed Agency Results

Agencies gather and report MfR data on either a quarterly or an annual basis. Periods tested differ from measure to measure due to the distinctive nature of the individual measures.

Air Quality

Summary

We examined five Managing for Results key performance measures and concluded that the Air Quality data collection procedures are reliable and key results are accurately reported for one of the five measures. We could not certify three measures because the calculations were not performed and the data was not reported for three of the four quarters in FY07. We could not certify the fifth measure because of the lack of supporting documentation and a failure to report the measure during FY07. Lack of accurately reported performance data may hinder management's decision-making ability and prohibit County stakeholders from monitoring Air Quality's actual performance. Air Quality management should ensure data is available or report why data is not available.

Measure #1

Description: Percent of inspected dust control operations in compliance.

Results: **Not Certified**

Measure #1	FY06	FY07
Reported	49.3%	Not Reported
Actual	49.3%	Unable to Test

The measure was accurately reported in FY06. However, information technology (IT) system issues prevented this measure from being reported in FY07. No note was made on the Strategic Planning Results website. We confirmed that necessary queries could not be run during most of FY07. Data collection and calculation procedures are documented.

Measure #2

Description: Percent of Dust Control permits issued within federal and state standards.

Results: **Not Certified**

Measure #2	FY06	FY07
Reported	100.0%	Not Reported
Actual	Unable to Test	

No data was collected for this measure. By definition, department management always report this measure at 100%; however, management did not provide supporting documentation. In addition, the department showed this measure as being 100% for FY07, but did not report the result.

Measure #3

Description: Percent of air monitoring readings found to be valid.

Results: **Certified**

Measure #3	FY06	FY07
Reported	97.7%	97.1%
Actual	97.4%	97.5%

The calculation method used by Air Quality differs slightly from the definition, but the results are off by less than half a percent. Procedures for collecting and calculating data are documented.

Measure #4

Description: Percent of inspected Title V (Large Source) operations in compliance.

Results: **Not Certified**

Measure #4	FY06	FY07
Reported	N/A*	Not Reported
Actual	N/A	Unable to Test

*This measure was introduced in FY07

IT systems issues prevented this measure from being reported in FY07. Air Quality management did not indicate this issue on the Strategic Planning Results website. We confirmed that necessary queries could not be run during most of FY07. Data collection and calculation procedures are documented.

Measure #5

Description: Percent of inspected Non-Title V and General (Small Source) permit operations in compliance.

Results: **Not Certified**

Measure #5	FY06	FY07
Reported	N/A*	Not Reported
Actual	N/A	Unable to Test

*This measure was introduced in FY07

IT systems issues prevented this measure from being reported in FY07. No note was made on the Strategic Planning Results website. We confirmed that necessary queries could not be run during most of FY07. Data collection and calculation procedures are documented.

Recommendations

Air Quality management should:

- A. Revise the “Percent of Dust Control permits issued within federal and state standards” measure to provide useful information to the department.
- B. Post notes to the MfR database describing why no data is reported for measures (if no data is available).
- C. Work with the Regional Development Services Agency to create required queries prior to changing performance measures.

Clerk of the Board

Summary

We examined four Managing for Results key performance measures and were unable to certify any of the measures reviewed. The Clerk of the Board’s Office (Clerk) did not have an official tracking mechanism in place for FY06. According to department management, the numbers reported for FY06 were based on estimates. Tracking was put in place for FY07. Lack of accurately reported performance data may hinder management’s decision-making ability and prohibit County stakeholders from monitoring the Clerk’s actual performance. The Clerk of the Board’s Office should develop written instructions for collecting data and calculating results.

Measure #1

Description: Percent of appointees who receive open meeting law/oath information within five days of appointment.

Results: **Not Certified**

Measure #1	FY06	FY07
Reported	87%	98%
Actual	Unable to Test	

The Clerk's Office maintains a manual tracking log and an Excel spreadsheet to manage the data for this measure. We could not calculate the number of appointees that received information within five days because neither tracking mechanism indicates when the appointee received information. Information is tracked only when it was sent. Since the information was sent via regular mail, there was nothing to support the number of appointees who received information within five days. Further, the Clerk's Office has not established formal procedures for gathering and reporting the results.

Measure #2

Description: Percent of requested meetings held.

Results: **Not Certified**

Measure #2	FY06	FY07
Reported	88%	82%
Actual	Unable to Test	82%

The measure could not be recalculated in FY06 due to lack of supporting documentation. However, we determined that the data was accurate in FY07. Written procedures need to be developed for the collection and reporting of data.

Measure #3

Description: Percent of agenda items processed as an exception.

Results: **Not Certified**

Measure #3	FY06	FY07
Reported	17%	11%
Actual	Unable to Test	9%

The measure could not be recalculated in FY06 due to lack of documentation. Additionally, there are inconsistencies with how the number is calculated. Currently, the total number of items processed only includes Formal Board Meeting items. This number should include items from special districts and meeting addendums, which are included in the exception count. Written procedures need to be developed for the collection and reporting of the data in order to ensure consistency.

Measure #4

Description: Percent of special district projects/actions completed.

Results: **Not Certified**

Measure #4	FY06	FY07
Reported	50%	67%
Actual	Unable to Test	90%

The measure could not be recalculated in FY06 due to lack of documentation. We were able to recalculate the FY07 measure; however, there were inconsistencies with the calculation. Special District projects were recorded on the tracking sheet but the completion date was not always listed. If the date was not listed, the project was not counted as completed, understating the total number of projects completed. In addition, written procedures are not in place for the collection and reporting of the data.

Recommendations

Clerk of the Board management should:

- A. Review collection and calculation methodologies to ensure they are consistent with and accurately reflect performance measures.
- B. Develop written procedures for collecting data and calculating results for all performance measures.

Elections

Summary

We examined 10 Managing for Results key performance measures and concluded that Election's data collection procedures are not reliable and key results are not accurately or consistently reported. We rated three of these measures as "Certified with Qualifications" and seven as "Not Certified." Lack of accurately reported performance data may hinder management's decision-making and prohibit stakeholders from monitoring Election's performance. Management should develop procedures to improve the accuracy of performance measures.

Measure #1

Description: Fines levied as a percentage of active political committees.

Results: **Not Certified**

Measure #1	FY06	FY07
Reported	Not Reported	Not Reported
Actual	Unable to Test	

Actual performance measurement data was not posted to the public database in FY07. Elections management posted quarterly data to the public database in FY06, but the figures deviated by more than 5% for each quarter reviewed.

Measure #2

Description: Percent of ballots returned for which a correct ballot selection was issued.

Results: **Certified with Qualifications**

Measure #2	FY06	FY07
Reported	100%	100%
Actual	100%	100%

The intent of this measure is to identify how many erroneous early ballots Election's staff members distribute to citizens. Early voting complaint logs were maintained electronically from September 2006 to the end of review in December 2007. The logs detail complaints related to incorrect early ballot receipts. We identified only two complaints related to incorrect early ballots in FY07. However, we were not able to verify the data from FY06 because complaint logs had already been discarded at the time of our review for this period. FY07 included the Primary and General Elections of 2006, where over 700,000 early ballots were distributed to the citizens of Maricopa County. Considering the immaterial error rate, it is unlikely that enough complaints would have been received in a non-federal election year to affect reported percentages by more than 5%, thus justifying the certification awarded.

Measure #3

Description: Percent of special ballots processed in time to meet the statutory deadline.

Results: **Certified with Qualifications**

Measure #3	FY06	FY07
Reported	100%	100%
Actual	Unable to Test	

The procedures established to gather and report this data are inaccurate. Internally developed reports, which detail the quantities of special ballots processed in a given election, contradict one another. It is possible to pull structured query language (SQL) downloads from the various systems employed by Elections, though tabulation counts pulled at any time following an election are dynamic. If a citizen is removed from the Voter Registration database, all of his or her voting history is removed. Therefore, we were unable to verify historical data based on current downloads because the information changes daily.

Measure #4

Description: Percent of elections not postponed because of improper boundaries.

Results: **Certified with Qualifications**

Measure #4	FY06	FY07
Reported	100%	100%
Actual	100%	100%

Because there have been no Maricopa County sponsored elections postponed in FY06 or FY07 (as confirmed by department testimony, periodicals, and a Department of Justice Public Records search), there was no data to evaluate. As a result, this measure is accurately reported at 100% for the periods reviewed. Management should consider identifying a measure that would better serve the interests of the Elections Department.

Measure #5

Description: Percent of board worker positions filled one week out from an election.

Results: **Not Certified**

Measure #5	FY06	FY07
Reported	100%	Not Reported
Actual	Not Tested	Unable to Test

Actual performance measurement data was not posted to the public database in FY07. According to Elections management, this measure is no longer tracked. The public database should be updated to reflect this change.

Measure #6

Description: Number of complaints about polls per vote cast at polls.

Results: **Not Certified**

Measure #6	FY06	FY07
Reported	Not Reported	Not Reported
Actual	Unable to Test	

Actual performance measurement data was not posted to the public database in FY07.

Measure #7

Description: Percent of cost for ballots reprinted.

Results: **Not Certified**

Measure #7	FY06	FY07
Reported	Not Reported	Not Reported
Actual	Unable to Test	

Actual performance measurement data was not posted to the public database in FY07.

Measure #8

Description: Percent of deliveries of supplies and equipment delivered to the correct precinct.

Results: **Not Certified**

Measure #8	FY06	FY07
Reported	100%	Not Reported
Actual	Not Tested	Unable to Test

Actual performance measurement data was neither calculated nor posted to the public database in FY07. However, this measure will always be reported at 100% because there is a deviation from the definition of this measure. According to Elections management, as long as an incorrect delivery is corrected prior to an election, 100% of supplies and equipment were delivered to the correct precinct. However, the measure is intended to track the percent of deliveries correctly processed on the initial visit.

Measure #9

Description: Percent of all valid registrations processed in time to meet election deadlines.

Results: **Not Certified**

Measure #9	FY06	FY07
Reported	100%	100%
Actual	Unable to Test	

Actual performance measurement data could not be verified due to insufficient documentation.

Measure #10

Description: Percent of valid registrations scanned and indexed in time to meet election deadlines.

Results: **Not Certified**

Measure #10	FY06	FY07
Reported	100%	Not Reported
Actual	Unable to Test	

Actual performance measurement data could not be verified due to insufficient documentation.

Recommendations

Elections management should:

- A. Develop procedures for collecting, calculating, and reporting all key performance measures.
- B. Develop appropriate controls to review, verify, and sign-off key measures.

Facilities Management

Summary

We examined nine Managing for Results key performance measures. We rated five of these measures as “Not Certified,” and four measures as “Certified.” Certain key measures did not have supporting documentation or adequate procedures for gathering and reporting actual results. Lack of accurately reported performance data may hinder management’s decision-making ability and prohibit County stakeholders from monitoring FMD’s actual performance. FMD management should improve the accuracy of established measures.

Key Measure #1

Description: Percent reduction in energy costs per adjusted square foot from FY03 baseline.

Results: **Not Certified**

Measure #1	FY06	FY07, 2 nd Qtr.
Reported	-6%	3%
Actual	Not Tested	-1.75%

The summary documentation did not support the reported figure within 5%. We determined from reviewing utility bills and the updated summary data provided from Utility Manager that there was an increase in energy usage of 1.75% instead of the reported 3% reduction. The data sources provided by Facilities Management (FMD) are inconsistent. Summary data extracted from Utility Manager is used to calculate the energy costs for the entire County. During our review period, FMD made several program adjustments to the reports within Utility Manager attempting to duplicate the reported data.

Key Measure #2

Description: Percent of maintenance costs reduced from FY03 baseline.

Results: **Not Certified**

Measure #2	FY06	FY07
Reported	-6%	3%
Actual	Not Tested	Unable to Test

Between FY03 and FY06, FM Solutions, a third party contractor, gathered the data for this measure. In FY07, an FMD staff member gathered this data. We reviewed summary documentation from FY07 and found that it did not support the reported figure within 5%. Further, FMD staff members were unable to provide detailed documentation to support the reported figure. FMD management reports that this measure will not be tracked in future fiscal years.

Key Measure #3

Description: Percent of maintenance that is preventative.

Results: **Certified**

Measure #3	FY06	FY07, 2 nd Qtr.
Reported	50%	48%
Actual	Not Tested	48.31%

We found that FMD Management has established written procedures for capturing and categorizing work orders as preventative or corrective with their Maximo system. Further, actual performance measure results were reported accurately.

Measure #4

Description: Percent of projects delivered within the original project budget as approved by the Board of Supervisors.

Results: **Not Certified**

Measure #4	FY06	FY07
Reported	89%	58.5%
Actual	Not Tested	Unable to Test

FMD management was unable to provide the data needed to recalculate this measure. The prior MfR coordinator reported the percentages for FY07. He did not pass his methodology along to the present coordinator. Currently, there are no policies or procedures for collecting and reporting the performance data.

Measure #5

Description: Percent change in the Facilities Condition Index (FCI).

Results: **Not Certified**

Measure #5	FY06	FY07
Reported	2%	1%
Actual	Not Tested	Unable to Test

Actual performance measurement data could not be accurately verified due to insufficient documentation. Because the factors contributing to this measure are in a constant state of change, data should be pulled, calculated, and reported using the same end-of-year figures rather than mixed data throughout the year.

Measure #6

Description: Percent of planning services delivered that are requested.

Results: **Not Certified**

Measure #6	FY06	FY07
Reported	95%	90.1%
Actual	Unable to Test	

The figures reported to the public MfR database are based on estimates provided by the Planning Manager. FMD management was unable to furnish Internal Audit with verifiable data. Further, policies and procedures do not exist for tracking, calculating, or reporting the data for this measure.

Measure #7

Description: Percent parking spaces utilized in County garages.

Results: **Certified**

Measure #7	FY06	FY07, 2 nd Qtr.
Reported	61.66%	54%
Actual	Not Tested	53%

Summary documentation could support the reported figures within 5% and procedures for gathering, calculating, and reporting the data were adequate and documented.

Measure #8

Description: Percent of parking needs met in County garages.

Results: **Certified**

Measure #8	FY06	FY07
Reported	N/A*	100%
Actual	N/A	100%

*This measure was new in FY07

FMD management has developed adequate procedures for gathering and reporting the data for this measure. The calculation is determined by reviewing waiting lists for parking spaces. At the time of our review, all County parking garages were under-capacity. No waiting lists existed, resulting in a 100% result for this measure.

Measure #9

Description: Percent of total incidents responded to by Security.

Results: **Certified**

Measure #9	FY06	FY07
Reported	100%	100%
Actual	Not Tested	100%

Monthly Incident reports for October, November, and December 2006 provided sufficient detail to re-calculate the measure. We were able to prove the occurrence of the events described in the dispatch logs by reviewing supporting documentation and matching it to the number reported for the given month, event, and location.

Recommendations

Facilities Management should:

- A. Update procedures to more accurately capture utility costs in the Utility Manager database.
- B. Develop and adhere to written policies and procedures for collecting, calculating, and reporting MfR data.
- C. Archive MfR data pulled from dynamic database systems such as Maximo and Comet.

- D. Assign a person to perform secondary reviews of data results and reportable calculations prior to posting to the public database.
- E. Consider revising measures that do not adequately reflect departmental progress or enhance management's decision-making abilities.

Juvenile Probation

Summary

We examined seven Managing for Results key results performance measures and concluded that the Juvenile Probation data collection procedures are reliable and key results are accurately reported for four of the seven measures. We could not certify two measures because the reported results did not match our recalculation. We could not certify one measure because of the lack of supporting documentation. Lack of accurately reported performance data may hinder management's decision-making ability and prohibit County stakeholders from monitoring Juvenile Probation's actual performance. Juvenile Probation management should improve the accuracy of established measures.

Measure #1

Description: Percent of juvenile offenders who successfully completed Juvenile Court Diversion within the last 12 months and were not referred for a delinquent offense by the end of the reporting period.

Results: **Certified**

Measure #1	FY06	FY07
Reported	90%	90%
Actual	90.2%	89.3%

The measure is accurate and procedures are in place for the collection and reporting of data.

Measure #2

Description: Percent of juvenile offenders who successfully completed Juvenile Sex Offender Treatment within the prior 12 months and were not referred to the juvenile court for a delinquent offense by the end of the reporting period.

Results: **Not Certified**

Measure #2	FY06	FY07
Reported	86%	95%
Actual	92.5%	95.1%

The measure was accurate in FY07 and written procedures are in place for the collection and reporting of data. However, the re-calculated measure was not accurate in FY06, deviating by more than 5%.

Measure #3

Description: Percent of juvenile offenders who successfully completed Youth Recovery Academy within the prior 12 months and were not referred to the juvenile court for a delinquent offense by the end of the reporting period.

Results: **Certified**

Measure #3	FY06	FY07
Reported	79%	75%
Actual	82.5%	75.5%

The measure is accurate and procedures are in place for the collection and reporting of data.

Measure #4

Description: Percent of Juvenile Intensive Probation (JIPS) probationers successfully released from probation in the prior twelve months that did not have a new delinquent referral by the end of the reporting period.

Results: **Certified**

Measure #4	FY06	FY07
Reported	81%	80%
Actual	80.3%	80.5%

The measure is accurate and written procedures are in place for the collection and reporting of data. However, the calculation method does not accurately reflect the intent of the measure. For example, if a juvenile is successfully released from JIPS, he or she is included in the number of juveniles released. If that juvenile then turns 18 and commits a crime, it will not be reflected in the number of referrals. In addition, juveniles who commit status offenses (truancy, curfew, minor in possession of alcohol, etc.) or who violate terms of probation, are not included in the number of referrals.

Measure #5

Description: Percent of pre-adjudication/pre-disposition reports completed on time during the reporting period.

Results: **Not Certified**

Measure #5	FY06	FY07
Reported	97%	90%
Actual	97.4%	99.6%

The calculation method for this measure has changed several times since the beginning of FY06. During this period, it has included different demands and results. Consequently, the measure has not remained consistent during FY06 and FY07. In addition, written procedures are not in place for the calculation of data.

Measure #6

Description: Percent of probationers successfully released from standard probation in the prior 12 months that did not have a new delinquent referral by the end of the reporting period.

Results: **Certified**

Measure #6	FY06	FY07
Reported	89%	89%
Actual	89.0%	90.2%

The measure is accurate and written procedures are in place for the collection and reporting of data. However, the calculation method does not accurately reflect the intent of the measure. For example, if a juvenile is successfully released from standard probation, he or she is included in the number of juveniles released. If that juvenile then turns 18 and commits a crime, it will not be reflected in the number of referrals. In addition, juveniles who commit status offenses (truancy, curfew, minor in possession of alcohol, etc.) or who violate terms of probation are not included in the number of referrals.

Measure #7

Description: Percent of requested behavioral health services that were provided.

Results: **Not Certified**

Measure #7	FY06	FY07
Reported	100%	100%
Actual	Unable to Test	

Because of a lack of available information, we were not able to recalculate the measure. Demand is tracked based on physical observations of an email inbox, which does not allow for us to re-create past demands.

Recommendations

Juvenile Probation management should:

- A. Revise all recidivism measures to ensure they reflect true recidivism rates.
- B. Revise the detention behavioral health measure to allow for better tracking of demand.
- C. Develop written instructions for collecting data and calculating results for all measures.

Medical Examiner

Summary

We reviewed ten Office of Medical Examiner (OME) performance measures, including five key measures. We rated six measures as “Certified with Qualifications” because OME has not established written measure definitions or collection, calculation, and reporting procedures, and none had accurate calculation descriptions on the MfR website. We could not certify the remaining four because OME calculations deviated from the stated measure or calculations were inaccurate. The lack of accurately reported performance measurement data could impact management’s ability to make informed operational decisions. OME should improve its performance measure accuracy by establishing written procedures and strengthening data integrity.

Key Measure #1

Description: Percent of decedents released within one day of exam.

Results: **Certified with Qualifications**

Measure #1	FY06	FY07
Reported	70%	71.8%
Actual	Not Tested	71.3%

The measure is accurate within 5%; however, OME does not have established written measure definitions or collection, calculation, and reporting procedures. OME did not provide an accurate calculation definition on the MfR website. The measure definition (released within one day of exam) does not reflect OME's current practice, as OME does not release bodies on Sunday. If OME examined a body on Saturday and released it on Monday, they would count it as one day, when it took two days to release. OME should consider more properly reflecting this within the measure by changing the measure to "Percent of decedents released within one working day of exam."

Measure #2

Description: Percent of reports transcribed within two weeks of receipt.

Results: **Certified with Qualifications**

Measure #2	FY06	FY07
Reported	46%	92.2%
Actual	Not Tested	92.15%

The measure is accurate within 5%; however, OME does not have established written measure definitions or collection, calculation, and reporting procedures. OME did not provide an accurate calculation definition of the performance measure on the MfR website.

Measure #3

Description: Percent of tests completed in-house of total tests requested.

Results: **Certified with Qualifications**

Measure #3	FY06	FY07
Reported	98.3%	98.3%
Actual	Not Tested	97.99%

The measure is accurate within 5%; however, OME does not have established written measure definitions or collection, calculation, and reporting procedures. OME did not provide an accurate calculation definition of the performance measure on the MfR website. Finally, the current measure does not specify that OME is measuring the number of in-house toxicology tests completed.

Measure #4

Description: Number of cremation authorizations requested to be completed.

Results: **Certified with Qualifications**

Measure #4	FY06	FY07
Reported	17,019	17,197
Actual	Not Tested	17,339

The measure is accurate within 5%; however, OME does not have established written measure definitions or collection, calculation, and reporting procedures.

Key Measure #5

Description: Percent of removals completed within two hours of request.

Results: **Certified with Qualifications**

Measure #5	FY06	FY07
Reported	41%	38.5%
Actual	Not Tested	33.5%

OME does not have established written measure definitions or collection, calculation, and reporting procedures. OME did not provide an accurate calculation definition of the performance measure on the MfR website.

Key Measure #6

Description: Percent of cases completed within 90 days.

Results: **Not Certified**

Measure #6	FY06	FY07
Reported	83%	92.2%
Actual	Not Tested	91.2%

Although we confirmed that the reported measure is accurate within 5%, this measure deviated from the department's definition, preventing us from accurately determining the performance measure result. OME does not measure the 90-day completion date from the date the case is established (as defined on the MfR website), instead, they begin the 90-day measurement period with the examination date. The current measurement methodology does not account for investigation and admittance time, making the measure calculation inaccurate. Additionally, OME does not have established written measure definitions or collection, calculation, and reporting procedures. OME did not provide an accurate calculation definition of the performance measure on the MfR website.

Key Measure #7

Description: Percent of cases completed within 45 days.

Results: **Not Certified**

Measure #7	FY06	FY07
Reported	43%	68%
Actual	Not Tested	68.9%

Although we confirmed that the reported measure is accurate within 5%, this measure deviated from the department's definition, preventing us from accurately determining the performance measure result. OME does not measure the 45-day completion date from the date the case is established (as defined on the MfR website); instead, they begin the 45-day measurement period with the examination date. The current measurement methodology does not account for investigation and admittance time, making the measure calculation inaccurate. Additionally, OME does not have established written measure definitions or collection, calculation, and reporting procedures. OME did not provide an accurate calculation definition of the performance measure on the MfR website.

Key Measure #8

Description: Percent of exams completed within 24 hours of admit.

Results: **Not Certified**

Measure #8	FY06	FY07
Reported	32%	37.5%
Actual	Not Tested	26.4%

The measure is not accurate within 5%. OME does not have established written measure definitions or collection, calculation, and reporting procedures. OME did not accurately report performance results on MfR and did not provide an accurate performance measure calculation definition on the MfR website

Measure #9

Description: Percent of microslides produced within three days of examination.

Results: **Not Certified**

Measure #9	FY06	FY07
Reported	100%	100%
Actual	Not Tested	54.5%

The measure is not accurate within 5%. OME does not have established written measure definitions or collection, calculation, and reporting procedures. Additionally, OME did not provide an accurate performance measure calculation definition on the MfR website.

Measure #10

Description: Percent of toxicology reports produced within 30 days of exam.

Results: **Certified with Qualifications**

Measure #10	FY06	FY07
Reported	38%	72.9%
Actual	Not Tested	72.6%

The measure is accurate within 5%. The Office of the Medical Examiner does not have established written measure definitions or collection, calculation, and reporting procedures. OME did not provide an accurate calculation definition of the performance measure on the MfR website.

Recommendations

Office of Medical Examiner management should:

- A. Establish written procedures for the measures definition, collection, calculation, and reporting of all performance measure data.
- B. Ensure data integrity of the Coroner and Medical Examiner System (OME's performance measure database).
- C. Update the MfR website to include accurate calculation definitions and data source information for all performance measures.
- D. Revise measure definitions to accurately reflect agency measures.

Superior Court

Summary

We reviewed ten measures, four of which were key measures. We rated four as "Not Certified," and six as "Certified with Qualifications." None of the measures had written procedures or supervisory review controls. Management's ability to make informed operational decisions could be impacted by the lack of accurately reported performance measurement data. Superior Court should establish written procedures that include a review process.

Key Measure #1

Description: Percent of felony DUI cases resolved.

Results: **Certified with Qualifications**

Measure #1	FY06	FY07
Reported	Not Reported	89.9%
Actual	Unable to Test	89.9%

The measure is accurate; however, adequate, written procedures need to be established for the collection and reporting of this measure. Someone other than the Strategic Coordinator should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. The measure's calculation and data source should be listed in the MfR database.

Key Measure #2

Description: Percent of felony DUI cases resolved within 180 days.

Results: **Certified with Qualifications**

Measure #2	FY06	FY07
Reported	Not Reported	83%
Actual	Unable to Test	81%

The measure is accurate within 5%; however, adequate written procedures need to be established for the collection and reporting of this measure. Someone other than the Strategic Coordinator should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. The measure's calculation and data source should be listed in the MfR database.

Key Measure #3

Description: Percent of general felony cases resolved.

Results: **Certified with Qualifications**

Measure #3	FY06	FY07
Reported	91.7%	92%
Actual	Not Tested	92%

The measure is accurate; however, adequate written procedures need to be established for the collection and reporting of this measure. Someone other than the Strategic Coordinator should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. The measure's calculation and data source should be listed in the MfR database.

Key Measure #4

Description: Percent of general felony cases resolved within 180 days.

Results: **Certified with Qualifications**

Measure #4	FY06	FY07
Reported	84.3%	88.5%
Actual	Not Tested	88.8%

The measure is accurate; however, adequate written procedures need to be established for the collection and reporting of this measure. Someone other than the Strategic Coordinator should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. The measure's calculation and data source should be listed in the MfR database.

Measure #5

Description: Number of defendants who request legal representation at public expense.

Results: **Not Certified**

Measure #5	FY06	FY07
Reported	34,370	37,914
Actual	28,201	Not Tested

The measure is not accurate; written procedures need to be established for the collection and reporting of this measure. Data entry controls are lacking and data input is not reconciled to data output. Someone should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. The measure's calculation and data source should be listed in the MfR database.

Measure #6

Description: Number of defendants screened.

Results: **Certified with Qualifications**

Measure #6	FY06	FY07
Reported	6,005	6,046
Actual	Not Tested	6,258

The measure is accurate within 5%; however, written procedures need to be established for the collection and reporting of this measure. Data entry controls are lacking and data input is not reconciled to data output. Someone should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. The measure's calculation and data source should be listed in the MfR database.

Measure #7

Description: Cost per defendant screened.

Results: **Not Certified**

Measure #7	FY06	FY07
Reported	Not Reported	\$39.07
Actual	Unable to Test	\$37.75

The mathematical calculation is accurate within 5%; however, because of numerous control weaknesses regarding the accuracy of the activity's expenditures, this measure is not certified. Written procedures need to be established for the collection and reporting of this measure. Someone should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. The measure's calculation and data source should be listed in the MfR database.

Measure #8

Description: Percent of defendants determined by the IDRU (Indigent Defense Reimbursement Unit) to have the ability to contribute to the cost of their defense.

Results: **Certified with Qualifications**

Measure #8	FY06	FY07
Reported	73.9%	63.6%
Actual	Not Tested	61.5%

The measure is accurate within 5%. Written procedures need to be established for the collection and reporting of this measure. Data entry controls are lacking and data input is not reconciled to data output. Someone should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. Superior Court spreadsheet formulas did not always capture all the data lines, thereby calculating inaccurate totals. The measure's calculation and data source should be listed in the MfR database.

Measure #9

Description: Number of Capital cases filed.

Results: **Not Certified**

Measure #9	FY06, 3 rd Qtr	FY07
Reported	8	34
Actual	14	Not Tested

The measure is not accurate. Written procedures for the collection and reporting of this measure need to be established. Someone other than the Strategic Coordinator should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. Superior Court should devise a better method to track Capital cases. The measure's calculation and data source should be listed in the MfR database.

Measure #10

Description: Number of Capital cases resolved.

Results: **Not Certified**

Measure #10	FY06, 3 rd Qtr	FY07
Reported	8	35
Actual	9	Not Tested

The measure is not accurate. Written procedures for the collection and reporting of this measure need to be established. Someone other than the Strategic Coordinator should review the measure calculations and summary documentation before the information is reported. In addition, the person responsible for the measure should review the information. Superior Court should devise a better method to track Capital cases. The measure's calculation and data source should be listed in the MfR database.

Recommendations

Superior Court management should:

- A. Establish written procedures for collecting, calculating, and reporting data for all measures.
- B. Develop appropriate controls for review and verification before measures are reported in the MfR database; include review in the written procedures.
- C. Consider revising measures to help management make operational decisions.

Agency Responses

AUDIT RESPONSE – PERFORMANCE MEASURE CERTIFICATION
AIR QUALITY DEPARTMENT
MAY 28, 2008

Issue: Performance Measure Certification

The Maricopa County Air Quality Department (MCAQD) examined five managing for results (MFR) key performance measures and concluded that the air quality data collection procedures are reliable. Key results are accurately reported for one of the five measures. Three measures were not certified because calculations were not performed and data was not reported for three quarters in FY07. One measure could not be certified because of a lack of supporting documentation and a failure to report the measure during fiscal year (FY) 2007.

Response: Concur

Recommendation A: Revise the “percent of dust control permits issued within federal and state standards” measure to provide useful information to the department.

Response: Concur. MCAQD will be reviewing all performance measures with the Office of Management and Budget (OMB) for FY2010. The review is anticipated to start in August 2009.

Target Completion Date: October 31, 2008

Benefits/Costs: n/a

Recommendation B: Post notes to the MFR database describing why no data is reported for measures (if no data is available).

Response: Concur; however, OMB has instituted a new data entry system which is not yet operational. Once the system is online, MCAQD will make entries indicating that no data is available if that is the case.

Target Completion Date: Unknown; dependent upon the new MFR system.

Benefits/Costs: n/a

Recommendation C: Work with the Regional Development Services Agency (RDSA) to create required queries prior to changing performance measures.

Response: Concur. The performance measure result tool, created by the RDSA, will be utilized to ensure that measures are tracked based on supported data. Subsequently, a review and possible revision of performance measures will only take place after this system has been implemented.

Target Completion Date: July 1, 2008

Benefits/Costs: n/a

Approved By:



Department Head

5.28.08
Date



Assistant County Manager

5.28.08
Date



County Manager

5/29/08
Date

**AUDIT RESPONSE
CLERK OF THE BOARD
April 8, 2008**

Issue: Performance Measure Certification

We examined four Managing for Results performance measures and were unable to certify any of the four measures. The Clerk of the Board did not have an official tracking mechanism in place for fiscal year 2005/06 and according to the Department; the numbers reported for Fiscal Year 2005/06 were their best estimates. Tracking was put in place for FY07. Clerk of the Board Office needs to develop written instructions for collecting data and calculating results, and should ensure all measures are accurate.

Response: Concur.

The Managing for Results performance measures were rewritten to conform to the new MFR guidelines and capture information aligned to County and Office goals. Unfortunately, since there was a change in the measures, there was no historical data available and the tracking and collection for these measures began with the implementation of the new measures. Additionally, the MFR electronic reporting system did not allow for changes in the measures mid-term, so the changes could not be reflected until the system was "unlocked" for users to update goals, measures and data.

Recommendation A: Review collection and calculation methodologies to ensure they are consistent with and accurately reflect performance measures.

Response: Concur – in process

The Clerk, Assistant Deputy Clerk and Executive Assistant have reviewed the MFR measures along with the collection and calculation methodologies. Initial corrective notes have been made and the measures will continue to be reviewed in light of the specific outcome and data collection methodologies.

Target Completion Date: December/08

Benefits/Costs:

It is difficult to quantify cost benefits related to data collection of MFR measures. Most of the tasks, duties or responsibilities measured are non-standard units. Board of Supervisors meeting may contain items that are complex and include lengthy discussions. Other meetings may contain more routine matters that can be processed easily and quickly. The content of the meeting is not something that can be controlled by this Office. In addition, the processing of the back up related to Board of Supervisors actions can be as simple as a signature or as complex (as in the case of a recent four-party IGA) as contacting the Administrative Office of the Courts, the Presiding Superior Court Judge, the Attorney General's Office and three

internal County Departments and their attorneys in order to fully execute a document. Data that lists five Board meetings and thirty-five agenda items does not, in and of itself, reflect that diversity of the meeting or the items. Nor does it reflect the disparity of the time dedicated to the task at hand. Simply put, it is difficult to apply a formula to the data collected which truly reflects an "average" cost to hold a Board meeting, or to process the action items from that meeting.

Recommendation B: Develop written procedures for collecting data and calculating results for all performance measures.

Response: Concur – in process

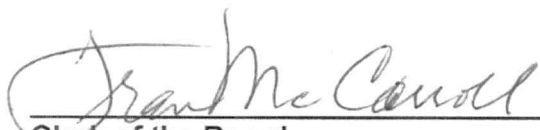
The Clerk of the Board's Office has written individual procedures for most processes within the Office. We are continuing to document procedures and collection instructions for the data needed for MFR measures. This is an on-going task which has been slowed due to the increase in certain tasks (mainly related to special district work) and the decrease in funding for staff. At this time, we do not have a staff member dedicated to MFR documentation, data collection, or reporting.

Target Completion Date: December/08

Benefits/Costs:

The review of data collection instructions will be beneficial in terms of time related to these activities. As we discover instructions which may not be precise, we will rewrite or add instruction so that the data collection methods are clear. This should make it easier for staff to collect and report the data needed for MFR calculations.

Approved By :


Clerk of the Board

4.8.08
Date

Elections Department
AUDIT RESPONSE

We reviewed seven key performance measures and concluded that Elections does not accurately report performance data. We rated five measures as “Not Certified” and two as “Certified with Qualifications.”

Recommendation A: Develop procedures for collecting, calculating, and reporting all key performance measures.

Response: Concur – implementation not currently possible, and will implement with modifications. The Elections Department has developed procedures for collecting and reporting its key performance measures. When the key performance measures were requested by Internal Audit, the information was provided in a timely manner. The department maintains procedural manuals on how data is to be collected, where data is collected from, and how the data is to be reported. The department continues to review processes and improve on methods for collecting, and reporting data. Internal Audit brought it to the attention of our office that the key results measures were not consistently appearing in the County MFR website. Our department has been entering data into the MFR website on a quarterly basis as required by OMB. We immediately contacted the Office of Management and Budget to validate the incident. It had been reported that in the process of developing the new integrated MFR Information System it may have been possible that some data had been inadvertently overwritten. In order not to convolute the new database, OMB had recommended that we wait until the new system was “up and running”, and at that point we could update our information.

Target Completion Date: 03/17/08

Benefits/Costs: Improve the timeliness, accuracy, and usefulness of performance measure data and results.

Recommendation B: Develop appropriate controls to review, verify, and sign-off key measures.

Response: Concur—implementation not currently possible, and will implement with modifications.

Over the past year, OMB has been working toward the building and implementation of an updated database and reporting system to house performance information for Maricopa County. While the Elections Department concurs with Internal Audit’s classification and ratings of the Elections Department’s key performance measures, we have been asked to delay updating our information while OMB/MFR resources are being utilized in the design, build and implantation of the system.

We are scheduled to work with OMB during spring and summer of 2008 to implement new measures, inclusive of procedures for collecting, calculating, and reporting data, which are beneficial to the reporting of our key performance measures.

The Elections Department has two individuals who will be responsible for maintaining the internal controls of reviewing, verifying, and signing-off on key measures as they are input into the database reporting system. One individual will verify and input data, the other will review and validate that input was done correctly, and both will sign-off on the key measures once quarterly inputs are completed. Final review will be conducted by the department Financial Administrator.

Target Completion Date: 11/01/08

Benefits/Costs: Improve the timeliness, accuracy, and usefulness of performance measure data and results.

Approved By:

Karen Osburn

Department Head

2-15-08

Date

Aileen Starnell

Chief Officer

2-15-08

Date



Maricopa County

Facilities Management Department

401 W. Jefferson Street
Phoenix, Arizona 85003
Phone: (602) 506-8227
Fax: (602) 506-4275

Date: April 23, 2008

To: Ross L. Tate, County Auditor

From: Janet Palacino, Director

Subject: Facilities Management Performance Measurement Audit

In response to your audit letter of April 1, 2008, the Facilities Management Department submits the following responses:

Recommendation A: Update procedures to accurately capture utility costs in the Utility Manager database.

Response: Concur — Completed. FMD has updated procedures to take a consistent "snapshot" at the end of each year. The "snapshot" will be taken to reflect actuals for the last business day for the FY.

Target Completion Date: N/A

Benefits/Costs: Elimination of variances from moving data collection points/ no cost.

Recommendation B: Develop and adhere to written policies and procedures for collecting, calculating, and reporting performance data.

Response: Concur — In process. FMD is in the process of completing a complete update of our strategic plan and performance measures. New policies and procedures will be developed for FY10 to reflect the incorporation of FMD into Public Works Constellation .

Target Completion Date: March 30, 2009

Benefits/Costs: Updated policies and procedures/ no incremental costs to complete.

Recommendation C: Archive performance data pulled from dynamic databases such as Maximo and Comet.

Response: Concur – Completed. We have completed current archives and will set a more formal date for each year-end as part of the development of new policies and procedures to support our updated plan.

Target Completion Date: N/A

Maricopa County
Facilities Management
Department
401 W. Jefferson Street
Phoenix, Arizona 85003
Phone: (602) 506-8227
Fax: (602) 506-4275

(April 23, 2008)
(Performance Measurement Audit)
2

Benefits/Costs: Consistency/ No additional cost associated with implementation.

Recommendation D: Assign a person to perform secondary reviews of data results and reportable calculations prior to posting to the public database.

Response: Concur – Completed. The activity supervisor will review all numbers that are generated through staff efforts.

Target Completion Date: N/A.

Benefits/Costs: Better reliability/ No additional cost associated with implementation.

Recommendation E: Consider revising measures that do not adequately reflect departmental progress or enhance management's decision-making abilities.

Response: Concur – In process. FMD has initiated, through Public Works, a complete review of the plans characteristics and measures. This process will allow us to incorporate FMD activities within the Public Works "family" for FY10.

Target Completion Date: November 30, 2008.

Benefits/Costs: Completion of a plan update to encompass measures and activities/ The process will be completed in-house so there will not be any additional cost to the department.

Approved By:

Don E. Palacios 4/23/08
Department Head/Elected Official Date

Kenny W. Jain 4/24/08
Assistant County Manager Date

DR Smith 5/29/08
County Manager Date

SUPERIOR COURT • JUVENILE PROBATION DEPARTMENT

Maricopa County

DURANGO FACILITY – 3131 West Durango Phoenix, AZ 85009-6292 – (602) 506-4011 – (602) 506-4143 (TTD)
SOUTHEAST FACILITY – 1810 South Lewis Street Mesa, AZ 85210-6234 – (602) 506-2619 – (602) 506-2260 (TTD)

CAROL L. BOONE, Chief Juvenile Probation Officer

AUDIT RESPONSE JUVENILE PROBATION DEPARTMENT JANUARY 9, 2007

Performance Measures: We examined seven Managing for Results key results performance measures and concluded that the Juvenile Probation data collection procedures are reliable and key results are accurately reported for four of the seven measures. We could not certify two measures because the reported results did not match our recalculation. We could not certify one measure because of the lack of supporting documentation.

Response: Concur.

Recommendation A: Revise all recidivism measures to ensure they reflect true recidivism rates.

Response: Concur. During the past year the Juvenile Probation Department held several meetings to discuss and revise performance measures as part of the overall Managing for Results (MfR) process. Staff from the Office of Management and Budget (OMB) participated in this process with the Department. It is anticipated that the new measures will be adopted and become effective in FY 2009.

Target Completion Date: 7/1/08

Recommendation B: Revise the detention behavioral health measure to allow for better tracking of demand.

Response: Concur. This measure will be revised as part of the Department's overall MfR process and is expected to be implemented in FY 2009.

Target Completion Date: 7/1/08

Recommendation C: Develop written instructions for collecting data and calculating results for all measures.

Response: Concur. As previously mentioned, earlier this year the Department began the task of reviewing/updating all performance measures. Now that the majority of the new measures have been identified, the task of documenting definitions for each measure, including instructions for collecting and calculating results can begin. The Department's MfR Coordinator will maintain a completed *MfR Key Result Measure Summary Form* for each performance measure. Reporting responsibilities will also be shared with CTS to ensure accurate and timely reporting.

Target Completion Date: 9/30/08

Approved By:

Carol L. Boone
Chief Juvenile Probation Officer

1/10/09
Date

Marion Ruckensmeyer
Judicial Branch Administrator

1/10/09
Date

AUDIT RESPONSE
OFFICE OF MEDICAL EXAMINER
APRIL 16, 2008

Issue: Performance Measure Certification

We reviewed ten Office of Medical Examiner (OME) performance measures, including five key measures. We rated six measures as “Certified with Qualifications” because OME has not established written measure definitions or collection, calculation, and reporting procedures, and none had accurate calculation descriptions on the MfR website. We could not certify the remaining four because OME calculations deviated from the stated measure or calculations were inaccurate. The lack of accurately reported performance measurement data could impact management’s ability to make informed operational decisions. OME should improve its performance measure accuracy by establishing written procedures and strengthening data integrity.

Concur

Recommendation A: Establish written procedures for the measures definition, collection, calculation, and reporting of all performance measure data.

Response: Concur - in process. Currently writing procedures on how to collect, verify and maintain data within CME in order to provide consistent data. This is often times difficult to accomplish due to information is often static and therefore constant maintenance is needed to ensure data accuracy. Written documentation will support data entry, CME maintenance, statistical collection for MfR and information regarding input of data into county MfR system.

Target Completion Date: 7/1/08

Benefits/Costs: Improve the timeliness, accuracy, and usefulness of performance measure data and results.

Recommendation B: Ensure data integrity of the Coroner and Medical Examiner System (OME’s performance measure database).

Response: Concur – in process. The department is currently working to implement an upgrade to CME database. With this upgrade one expectation of the system is to allow for built in quality control measures into data entry fields. This will eliminate data entry errors and allow for data verification and continuity.

Target Completion Date: 7/1/10

Benefits/Costs: Improve the timeliness, accuracy, and usefulness of performance measure data and results.

Recommendation C: Update the MfR website to include accurate calculation definitions and data source information for all performance measures.

Response: Concur - implementation not currently possible. While we are aware information is inaccurate at this time, we are unable to make necessary changes in order to accurately reflect calculation definitions and data collection until FY10. Until the changes are made however we will continue to update the information on the MfR website to reflect the numbers as provided by current database.

Target Completion Date: 7/1/09

Benefits/Costs: Improve the timeliness, accuracy, and usefulness of performance measure data and results.

Recommendation D: Revise measure definitions to accurately reflect agency measures.

Response: Concur - implementation not currently possible. While we are aware the information provided in our MfR measures and calculations are inaccurate the department cannot make changes until 2010. We are currently working with OMB to revise departmental strategic plan to accurately reflect agency measures.

Target Completion Date: 7/1/09

Benefits/Costs: Improve the timeliness, accuracy, and usefulness of performance measure data and results.

Approved By:


Department Head

4/16/2008
Date


Assistant County Manager

4/21/08
Date


County Manager

5/29/08
Date

Although your responses will not be changed, Internal Audit may add comments for the benefit of the reader.

AUDIT RESPONSE

Superior Court of Arizona in Maricopa County
April 21, 2008

Issue: Performance Measure Certification

We reviewed ten measures; four of them were key performance measures. None of the measures had written procedures or supervisory review controls. We rated four measures as "Not Certified," and six as "Certified with Qualifications."

Response: Concur.

Recommendation A: Establish written procedures for the collection, calculating, and reporting of data for all measures.

Response: Concur – The Court will work with OMB to adjust MfR measures that are reasonable and achievable.

Target Completion Date: 8/30/08. This response is highly dependent on the review of the program and various procedures.

Benefits/Costs: Improve the timeliness, accuracy, and usefulness of performance measure data and results.

Recommendation B: Develop appropriate controls for review and verification before measures are reported in the Managing for Results database; include review in the written procedures.

Response: Concur – The action will be part of the overall review and adjustments of MfR measures for this activity.

Target Completion Date: 8/30/08

Benefits/Costs: Benefits will be in the areas of control accuracy and accountability of performance measure data.


Recommendation C: Consider revising measures to help management make operational decisions.

Response: Concur – in process. The action will be part of the overall review and adjustments of MfR.

Target Completion Date: 8/30/08

Benefits/Costs: See above responses for Benefits/Costs.

Approved By:


Superior Court Administrator


Date


Court Administrator


Date